

JOHN WAIHEE  
GOVERNOR



STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES

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RUSSEL S. NAGATA  
COMPTROLLER

JAMES H. YASUDA  
DEPUTY COMPTROLLER

June 4, 1990

COMPTROLLERS MEMORANDUM NO. 1990-12

TO: Heads of Departments and Agencies  
ATTN: Administrative and Fiscal Officers  
FROM: Russel S. Nagata, Comptroller  
SUBJECT: Statutory Change to Petty Cash Payment Requirements

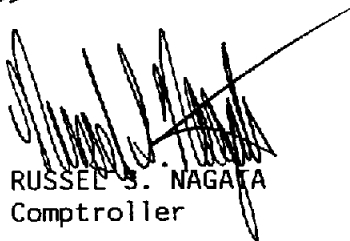
This is to inform departments and agencies that Section 103-10, Hawaii Revised Statutes, has been amended by Act 87, Session Laws of Hawaii 1990. Prior to this amendment, the law required that all payments for goods delivered or services performed to a State agency which are less than \$100 be made from the petty cash funds of the agency. Effective July 1, 1990, the amendment to the law reduces the dollar amount from \$100 to \$25, below which a payment must be made from petty cash funds.

Several departments, agencies, offices and divisions have expressed a desire to continue processing petty cash payments up to \$100. If your department would like to have a threshold higher than \$25 for petty cash payments, please submit a written request to the Comptroller. Please keep in mind that the existing petty cash rules limit a single disbursement from a petty cash fund to \$100, unless an exception has been approved by this office.

It should be noted that the current policy which prohibits specific types of expenditures from being paid through petty cash funds will continue to be enforced. This policy can be found in the State Accounting Manual, Volume II, Section 824: Petty Cash Funds -- Policy, 3. Expenditures Not Authorized.

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If you or your staff have any questions concerning this memorandum, please contact Mr. Kurt Muraoka of our Accounting Division at 548-3895.



RUSSEE S. NAGATA  
Comptroller